

return be increased, nor shall any penalty be assessed upon any person or corporation for such neglect or refusal, or for making or rendering a willfully false or fraudulent return, except after reasonable notice of the time and place of hearing, to be prescribed by the Assessor, so as to give the person or corporation charged an opportunity to be heard. Such notice shall be in writing, and shall be served on the person or corporation charged. A notice addressed to the last known place of abode or place of business of the person or corporation and deposited in the Postoffice, postage prepaid, shall be sufficient service of notice under this Act. Any person or corporation feeling aggrieved by the decision of the Assessor in such cases may appeal against such decision to the Tax Appeal Court constituted under an Act of the present session of the Legislature, entitled, "An Act relating to Internal Taxes, and to Repeal Chapter 61 of the Session Laws of 1892 relative thereto," on lodging with the Assessor on or before the first day of October of each year, a notice in writing of his or its intention to appeal, and of the grounds for such appeal. The Tax Appeal Court shall sit for hearing of tax appeals under the authority of this Act, between the fifth and twenty-fifth days of October of each year. The Tax Appeal Court shall at all time of rendering its decision award such costs, if any, as it shall deem just to either party to the appeal.

Section 8. The taxes on income herein imposed shall be due and payable on or before the fifteenth day of November in each year; and to any sum or sums annually due and unpaid after the fifteenth day of November as aforesaid, there shall be levied, in addition thereto, the sum of ten per cent. on the amount of taxes unpaid, and interest at the rate of nine per cent. per annum upon the said tax from the time the same becomes due, as a penalty, except from the estates of deceased, insane or insolvent persons.

Section 9. All the powers, authorities and rights to compensation by an Act of the present session of the Legislature, entitled, "An Act relating to Internal Taxes, and to Repeal Chapter 61 of the Session Laws of 1892 relative thereto," conferred on the Tax Appeal Court constituted under the authority of the said Act, for hearing and determining appeals and objections duly taken under the said Act, shall be conferred on the said Tax Appeal Court for hearing and determining appeals and objections duly taken under this Act, and all the powers, authorities and duties contained in or enacted by the said Act for levying, assessing, collecting, receiving and enforcing payments of the tax imposed under the authority of the said Act, and otherwise relating thereto, shall be severally and respectively conferred, practiced and exercised for levying, assessing, collecting and receiving and enforcing payment of the tax imposed under the authority of this Act, so far as the same shall not be superseded by and shall be consistent with the express provisions of this Act, as fully and effectually to all intents and purposes as if the same powers and authorities were particularly repeated and re-enacted in the body of this Act, with reference to the said tax, and all and every the regulations of the said "Act relating to Internal Taxes" (except as aforesaid), shall be applied, construed, deemed and taken to refer to the tax imposed under the authority of this Act, in like manner as if the same had been enacted therein.

Section 10. The Minister of Finance shall furnish to the Assessor all necessary books, blanks, blank receipts and stationery.

Section 11. This Act shall take effect from the date of its publication.

Approved this 12th day of June, A. D. 1896.

SANFORD B. DOLE,
President of the Republic of Hawaii.

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What's all the noise about!
Well it's not a long story, so I'll tell it in a few words.
It's all about a

White Shirt

which I am going to sell, just for a starter, and the price is so low that it will make you laugh when you read it.

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All Laundered!
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The automatic distributor should be placed in every house in Honolulu where odors and germs of disease exist. They are placed free of charge, taken care of and kept working day and night for \$1.00 per month. It's an innovation, but on scientific principles, and appeals to everyone of common sense. The idea is this: The distributor drops two drops a minute, day and night. Foul odors are killed, yet no disagreeable smell of carbolic acid or crude disinfectants takes its place. You don't know that a powerful disinfectant is being used if you judge by the lack of odor. But it's doing the duty—doing it well. Can we show you the "Ideal Automatic Distributor"? Our Mr. Washburn will call, if you'll telephone 40.

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The demand for colors, both water and oil is the surest indication of a refined taste among the ladies of the Islands. We are in a position to supply the demand.

A full supply of colors, brushes, oils, varnish and canvas always on hand.

Picture framing, satisfactory picture framing, is due largely to the taste displayed in the selection of mouldings that will harmonize with the picture. We have the taste and mouldings. Let us give you a suggestion.

King Bros.,

HOTEL STREET.

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HONOLULU, H. I., July 20, 1896.
TO WHOM IT MAY CONCERN:

This is to certify that C. Akima has made several suits of clothes for me and the workmanship has been of the best. I take pleasure in recommending him and his work to any and all.

Respectfully Yours,
JAMES B. OBERTHURFFER,
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POLISHED OAK.

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We have cheaper ones, but call your attention to this higher class of goods. They are prettier, last longer, give better satisfaction, etc.

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If you want any more of those beautiful washable dress silks, that we offered you during our sale for 35 cents a yard.

We have gone through our reserve stock and find just twenty pieces left. No more or no less, and to close these out we will place these twenty pieces on sale at 30 cents a yard.

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Medals of all Kinds Made

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